

## Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§13-707.

(a) If an employer or payor, as defined in § 10-905 of this article, willfully fails to withhold or pay over the income tax as required in Title 10 of this article, the Comptroller may suspend or revoke any business license issued by the State to the employer or payor.

(b) If a motor carrier fails to file a motor carrier tax return or pay the motor carrier tax when required under Title 9, Subtitle 2 of this article, the Comptroller may suspend or revoke any identification marker, permit, or temporary authorization issued to the motor carrier under Title 9, Subtitle 2 of this article.

(c) If a motor carrier fails to pay a tax, a fee, a penalty, or an interest assessment owed to the Maryland Motor Vehicle Administration, the Comptroller shall, upon receipt of notification from the Motor Vehicle Administration, suspend or revoke the appropriate identification marker, permit, or temporary authorization issued to the motor carrier under Title 9, Subtitle 2 of this article.

[\[Previous\]](#)[\[Next\]](#)